

PROPOSED RESOLUTION

Resolution W-5191
WD

Agenda ID #17344 (Rev. 1)
Item #7 5/9 11:30

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

WATER DIVISION

RESOLUTION W-5191
May 16, 2019

RESOLUTION

(RES. W-5191) CAZADERO WATER COMPANY. ORDER
AUTHORIZING A GENERAL RATE INCREASE
PRODUCING ADDITIONAL ANNUAL REVENUES OF
\$34,199 OR 39.3%, FOR TEST YEAR 2019, TO BE PAID BY
THE RATEPAYERS.

SUMMARY

By Advice Letter (AL) 32-W filed on September 20, 2018, Cazadero Water Company (Cazadero) seeks a general rate increase producing additional annual revenues of \$43,540, or 51.2%, to recover increased operating expenses.

This Resolution grants Cazadero an increase in gross annual revenues of \$34,199, or 39.3%, for Test Year (TY) 2019, which is estimated to provide a Rate of Margin (ROM) of 23.65%. A monthly bill for an average residential customer with a 5/8 by 3/4-inch meter size using 6 hundred cubic feet (CCF)¹ will increase from \$46.77 to \$65.38, or 39.8%.

BACKGROUND

Cazadero has requested authority under General Order (G.O.) 96-B, Water Industry Rule 7.3.3(5), and Section 454 of the Public Utilities Code to increase its water rates by \$43,540, or 51.2%, for TY 2019, which is estimated to provide a ROM of 22.91%.

Cazadero's last general rate increase was granted on May 15, 2008 by Commission Resolution (Res.) W-4687 which authorized a rate increase of \$39,493, or 86.8%, for TY 2007. Cazadero's present rates became effective on April 17, 2012, by AL 31-W, which authorized a Consumer Price Index rate increase of \$2,485, or 3.0%.

Cazadero is a Class D investor-owned water utility with 155 (153 metered and 2 flat rate) service connections providing service within the town of Cazadero in Sonoma

¹ One CCF equals 748.1 gallons.

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County. The sole owner, James Berry, has both a Grade D1 Distribution and Grade T1 Treatment license as required to operate the water system.

Cazadero's water system consists of three concrete storage tanks and two polypropylene auxiliary tanks providing a total system capacity of 170,000 gallons. There are five wells, two of which are vertical wells and three of which are horizontal wells located at the highest elevation points. The upland sources provide sufficient water supply for six months of the year and are gravity-fed into the distribution system. All water is treated via two chlorine treatment centers. The topography and terrain are rugged spanning a service area of approximately 400 acres.

The distribution system consists of several miles of steel pipes, two-inches and under, which requires ongoing maintenance as most of the pipes are above rugged ground or along hill banks.

Cazadero indicates that it has 11 non-paying customers which have placed a financial burden upon the system. However, Cazadero's Tariff Schedule, No. LC – Late Payment Charge, authorizes late charges and shut-off procedures for delinquent bills, but Cazadero has been reluctant to implement these measures.

Financial Audit of Financial Statements

The CPUC's Utility Audit, Finance and Compliance Branch conducted a financial audit of Cazadero Water Company for the years 2015 and 2014, which was completed on October 4, 2017. The primary matter addressed in the audit report was that Cazadero's financial statements were originally prepared on the cash basis of accounting but were adjusted to accrual basis of accounting as required by the USOA or Generally Accepted Accounting Principles (GAAP). Cazadero remedied this matter by changing its accounting system from a cash basis to an accrual basis of accounting.

NOTICE AND PROTESTS

In accordance with G.O. 96-B, Cazadero served a copy of AL 32-W to its service list on September 20, 2017. A notice of the proposed rate increase was mailed to each customer and to the general service list on October 17, 2018.

One protest was received stating that some of the customers are retired, living on a fixed income, or rely upon Social Security as a primary source of income. This protest

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addresses an important topic and although no affordability of rates criteria has been developed or adopted in any Commission Decision or Resolution, the Commission has been proactive in exploring the possibility of expanding the low-income rate assistance program for all water investor-owned utilities (IOUs). At this time, only the large Class A IOUs (over 10,000 connections) have such a program in which a discount is offered on a customer's bill.

Additionally, one comment was received by a long term property owner in support of the rate increase indicating that Cazadero has been providing potable water service to his family for several decades and emphasized that the service provided over those years has been excellent when considering the difficulty of operating a system within the confines of the Austin Creek canyon due to its topography and the location of water sources.

DISCUSSION

In reviewing Cazadero's rate increase request, the Water Division (WD) made an independent analysis of the utility's rate increase request and its operations. Appendix A provides Cazadero's and WD's estimated Summary of Earnings (SOE) at present, requested, and recommended rates, which is further discussed below.

Cazadero calculated present rates for operating revenues based upon a three-year average reported in its 2015 through 2017 annual reports yielding \$80,870. This differs from the WD's calculation for operating revenues at present rates which was calculated by applying the currently effective tariff rates amongst the actual number of customers served yielding \$86,938.

Operating Expenses

Similarly, Cazadero used the same method as above, a three-year average of recorded expenses, to estimate its proposed operating expenses. The WD reviewed operating revenue and expenses including purchased power, employee labor, materials, transportation expenses, plant maintenance, office salaries, office supplies and expenses, professional services, general expenses, depreciation, and taxes other than income. To forecast the operating expenses for TY 2019, The WD verified the operating expenses by reviewing Cazadero's recent annual reports and supporting documents for substantiation and accuracy. Then, WD analyzed each of Cazadero's operating expense

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accounts based upon the utility's recorded costs over the three year period from 2015 through 2017 and included the amounts that were deemed reasonable and prudent.

For expense items which had fluctuations during the 2015 through 2017 period, which included purchased power, employee labor, office supplies and expenses, professional services, and general expenses, the WD applied a three-year inflation-adjusted average to arrive at a 2017 estimate, followed by applying the appropriate escalation factors for 2018 and 2019 to determine the recommended amounts for TY 2019. For materials and insurance, the lowest recorded expense year was eliminated, and a two-year inflation-adjusted average was applied.

For expense items which had 2017 as the highest recorded year, which included transportation, other plant maintenance, and office salaries, the WD applied the appropriate escalation factors for each subsequent year to determine the recommended amounts for TY 2019.

The WD's estimates for operating expenses differs from Cazadero as the utility applied a three-year inflation adjusted average consistently across each operating expense item and applied different inflation factors. WD's estimate for total operating expenses is \$83,610 which exceeds Cazadero's estimate of \$82,377, or by \$1,233.

Water Testing

In its annual reports under USOA Account No. 650 – Contract Work (Water Testing), Cazadero has been reporting zero for this expense item. On March 4, 2019, The WD inquired with Cazadero and asked for invoices, substantiation, and why this these costs were not reported. Cazadero responded that it conducts water sampling and incurs laboratory expenses and that the failure to report its distribution sampling tests was an oversight. The WD made numerous requests for the water testing expenses incurred, however, neither invoices from the lab nor cost substantiation were received.

The WD recommends that moving forward, water testing expenses should be recorded in the annual reports in accordance with USOA Account No. 650.

Uncollectable Accounts

The WD concurs with Cazadero that uncollectable accounts are reasonably estimated at approximately one percent of total revenue.

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Non-paying Customers

Cazadero has indicated that it has 11 non-paying customers which have placed a financial burden upon the system. In October 2017, the WD advised Cazadero of the late payment notice and disconnect procedures in its tariffs to remedy this matter. This matter was again discussed both prior to the advice letter filing of this general rate increase and during the filed investigation. However, Cazadero has elected not to exercise its option in implementing these procedures and continues to provide water service to these non-paying customers.

Neglecting the non-paying customers is neither viable nor sustainable. It is highly recommended that Cazadero move forward with a plan to provide written notice to these customers according to its Tariff Schedule and begin the process of resolving this matter.

Taxes

The WD applied the 2018 corporate tax rates for Federal and State income at 21% and 8.84% respectively. The tax calculations are shown in Appendix D.

Plant Additions and Ratebase

There have been no requested additions to plant or ratebase since the previous GRC. However, Cazadero is facing numerous challenges with its aging system and anticipates the need for future system improvements.

Rate of Return vs. Rate of Margin

Cazadero has requested a Rate of Margin (ROM) of 22.91%. Two methods are available for the Division to utilize in the rate-making process: (1) Rate of Return (ROR) and (2) ROM. In Res. W-4524 (March 17, 2005), the Commission adopted a revised set of standard practices for determining the profit for Class C and D water utilities using the rate of return and rate of margin methods. Both methods are to be used. Per Decision 92-03-093, dated March 31, 1992, Division must recommend the method that produces the higher revenues. In the ROM method, the utility's revenue requirement is defined as the sum of its operating and maintenance expenses, depreciation, income and other taxes, multiplied by the ROM. This method gives the small water utilities the opportunity to earn a more reasonable and appropriate revenue requirement when the

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utility has “little rate base”. If only the ROR method was used, a utility with little or no ratebase would earn little or no return. The Division recommended ROR is 10.40% to 11.40% for a Class D utility. Division has recommended a ROM of 23.65% for Class D water utilities.² Applying a ROR of 11.40% yields a net revenue of \$15,901 versus \$23,169 when applying a ROM. This comparison of the two methods indicates that the ROM method produces a higher revenue requirement; therefore, Division recommends the ROM method at 23.65%.

Rates and Rate Design

Cazadero’s rate structure consists of two rate schedules: Schedule No. 1A, General Metered Service and Schedule No. 2A, Annual General Flat Rate Service. At the recommended ROM, the increase in revenues will be \$34,199 or 39.3% for TY 2019. The rates proposed by the WD are shown in Appendix B.

Comparison of Water Bills

At the recommended rates for TY 2019, a monthly bill for an average A monthly bill for an average residential customer with a 5/8 by 3/4-inch meter size using 6 hundred cubic feet (CCF) will increase from \$46.77 to \$65.38, or 39.8%. A comparison of customer bills at present and recommended rates is provided in Appendix C.

² Water Division Memorandum entitled “Rates of Return and Rates of Margin for Class C and Class D Water Utilities” dated February 25, 2019.

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The Utility Rate Comparison table below provides a monthly rate comparison with a nearby utility³.

<u>Utility Rate Comparison</u>				
<u>Utility</u>	Monthly Service Charge (5/8 x 3/4-inch meter)	Quantity Charge (CCF)	<u>Total</u>	
Cazadero	44.89	3.41	65.38	
Cal-Water Guerneville Area	16.36	6.48 *	56.29	**
* Cal-Water's rate per CCF is \$6.48 for the first 7 CCF and \$6.98 for usage above 7 CCF.				
** Includes Low Income Ratepayers Assistance (LIRA) and Rate Support Fund (RSF) surcharges.				

Affordability of Proposed Rates

At Division's recommended rates shown in Appendix B, the average bill for a 5/8 x 3/4-inch metered residential customer consuming 6 CCF per month would increase from \$46.77 to \$65.38, or 39.8% in TY 2019. Cazadero Water Company is located in the 95421 zip code in Sonoma County where the annual median household income (MHI), for the zip code is \$56,458.⁴ The proposed rate, accordingly, would be 1.39% of the respective MHIs.

It should be noted that no affordability criteria have been developed and adopted in any Commission Decision or Resolution. However, in October 2017, the Health and Safety Code in the California Code of Regulations (Sec. 116760.50) was amended to establish an affordability threshold of 1.50% of MHI for average water bills in Severely Disadvantaged Communities, as defined (60% of California Statewide MHI of \$60,818,

³ Customers in Cal Water's Guerneville area pay Bay Area Regional rates and are subsidized by both Bayshore District customers and the Rate Support Fund.

⁴ Source: [2012-2016 American Community Survey 5-Year Estimates](#)

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or \$37,091)⁵. While the Commission adheres to cost-of-service regulatory principles in developing rates for its jurisdictional utilities, the Division's recommended rates for Cazadero are at the minimum required to satisfy the utility's technical, managerial and financial capacity, and operational capability. The discussion regarding affordability is presented, nonetheless, to indicate to the Commission the relationship between the proposed rates and the local economic circumstances.

Balancing Accounts

Cazadero has no pending or outstanding balancing accounts.

SAFETY

Safety for water utilities considers a multitude of factors such as water quality, system design, operation and maintenance, and service. Among the highest safety priorities for the Commission is ensuring that water utilities serving water for human consumption provide water that is not harmful or dangerous to human health.

The WD communicated with the State Water Resources Control Board, Division of Drinking Water (DDW) Sonoma District Office and was provided with a copy of the 2017 Sanitary Survey Inspection report, a compliance order for the installation of surface water treatment, a recent citation order, and a compliance order for installation of corrosion control treatment.

Cazadero has remedied some of the minor deficiencies in the sanitary survey within a reasonable time period. One item in the survey states that the system is considered to be groundwater under the direct influence of surface water, and therefore will need a new filtration system to comply with the surface water treatment rule as addressed in the compliance orders. There is also a citation pertaining to the presence of *Escherichia coli* (*E. coli*) and coliform bacteria transmitted through the raw water sources. A permit amendment application is required for any modification in treatment and Cazadero is working with DDW to comply with this order.⁶

⁵ See Assembly Bill 560 (Salas); Chaptered by Secretary of State on October 7, 2017 – Chapter 552, Statutes of 2017.

⁶ Cazadero requested the permit amendment application on February 11, 2019, DDW sent the permit application on February 13th, with a due date of March 29th.

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Cazadero's distribution system is treated with chlorine, and DDW has confirmed that the majority of the system's routine monthly distribution system samples have been absent of total coliform and E. coli.

COMPLIANCE

Cazadero has no outstanding Commission compliance orders and has been filing annual reports as required.

COMMENTS

Public Utilities Code section 311(g)(1) requires that a proposed resolution be served on all parties, and be subject to a public review and comment period of 30 days or more, prior to a vote of the Commission on the resolution.

Accordingly, this proposed resolution was mailed to the utility and its service list, and made available for public comment on April 12, 2019.

No comments were received.

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FINDINGS

1. The Summary of Earnings (Appendix A) recommended by the Water Division (Division) is reasonable and should be adopted.
2. The rates recommended by the Division (Appendix B) are reasonable and should be adopted.
3. The quantities (Appendix D) used to develop the recommendations of the Division are reasonable and should be adopted.
4. The water rate increase authorized herein is justified and the resulting rates are just and reasonable.
5. Cazadero Water Company should be allowed to file a Tier 1 advice letter to supplement Advice Letter No. 32-W to incorporate the rate schedules attached to this Resolution (Appendix B), and to concurrently cancel its presently effective Rate Schedules. The effective date of the revised rate schedules should be 5 days after the date of filing.

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THEREFORE, IT IS ORDERED THAT:

1. Authority is granted under the Public Utilities Code Section 454, for Cazadero Water Company to file a supplement to Advice Letter 32-W to incorporate the rate schedules attached to this Resolution as Appendix B, and concurrently cancel its presently effective rate Schedules: Schedule No. 1A, General Metered Service and Schedule No. 2A, Annual General Flat Rate Service. The effective date of the revised schedules shall be five days after the date of filing.

This resolution is effective today.

I certify that the foregoing resolution was duly introduced, passed, and adopted at a conference of the Public Utilities Commission of the State of California held on May 16, 2019; the following Commissioners voting favorably thereon:

ALICE STEBBINS
Executive Director

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APPENDIX A CAZADERO WATER COMPANY Summary of Earnings – Test Year 2019

		Cazadero Water Co.		Water Division	
		Present Rates	Requested Rates	Present Rates	Recommended Rates
Operating Revenues					
	Metered Revenue	\$ 21,279	\$ 127,200	\$ 85,975	\$ 119,794
	Unmetered Revenue	\$ -	\$ 1,350	\$ 964	\$ 1,343
	Other Water Revenue	\$ 59,591	\$ -	\$ -	\$ -
Total Revenue		\$ 80,870	\$ 128,550	\$ 86,938	\$ 121,137
Operating Expenses					
610	Purchased Water	\$ -	\$ -	\$ -	\$ -
615	Purchased Power	\$ 4,284	\$ 4,581	\$ 4,549	\$ 4,549
618	Other Volume Related Expenses	\$ -	\$ -	\$ -	\$ -
630	Employee Labor	\$ 21,819	\$ 23,723	\$ 24,008	\$ 24,008
	(Labor Capitalized)	\$ -	\$ -	\$ -	\$ -
640	Materials	\$ 314	\$ 502	\$ 502	\$ 502
650	Contract Work	\$ -	\$ -	\$ -	\$ -
	(Water Testing)	\$ -	\$ -	\$ -	\$ -
660	Transportation Expenses	\$ 6,445	\$ 10,394	\$ 9,149	\$ 9,149
664	Other Plant Maintenance	\$ 3,550	\$ 5,648	\$ 5,867	\$ 5,867
670	Office Salaries	\$ 2,646	\$ 2,856	\$ 5,309	\$ 5,309
671	Management Salaries	\$ -	\$ -	\$ -	\$ -
674	Employee Pensions and Benefits	\$ -	\$ -	\$ -	\$ -
676	Uncollectable Accounts	\$ -	\$ 1,100	\$ 1,200	\$ 1,200
678	Office Services and Rentals	\$ -	\$ -	\$ -	\$ -
681	Office Supplies and Expenses	\$ 2,304	\$ 2,466	\$ 2,443	\$ 2,443
682	Professional Services	\$ 13,319	\$ 14,490	\$ 14,069	\$ 14,069
684	Insurance	\$ 2,788	\$ 2,991	\$ 3,371	\$ 3,371
688	Regulatory Commission Expense	\$ -	\$ -	\$ -	\$ -
689	General Expenses	\$ 12,373	\$ 13,626	\$ 13,142	\$ 13,142
Total Expenses		\$ 69,841	\$ 82,377	\$ 83,610	\$ 83,610
403	Depreciation	\$ 1,665	\$ 1,677	\$ 1,677	\$ 1,677
408	Taxes Other Than Income	\$ 1,384	\$ 3,601	\$ 3,677	\$ 3,677
409	State Income Taxes	\$ 800	\$ 3,615	\$ 800	\$ 2,844
410	Federal Income Taxes	\$ -	\$ 7,829	\$ -	\$ 6,159
Total Deductions		\$ 73,690	\$ 99,100	\$ 89,765	\$ 97,968
Net Revenue		\$ 7,180	\$ 29,450	\$ (2,826)	\$ 23,169
Ratebase					
Average Plant		\$ 184,955	\$ 184,955	\$ 182,280	\$ 182,280
Average Accumulated Depreciation		\$ 55,847	\$ 59,182	\$ 57,512	\$ 57,512
Net Plant		\$ 129,109	\$ 125,773	\$ 124,769	\$ 124,769
Less:					
Advances for Construction		\$ -	\$ -	\$ -	\$ -
Contributions in Aid of Construction		\$ -	\$ -	\$ -	\$ -
Plus:					
Construction Work in Progress		\$ -	\$ -	\$ -	\$ -
	Working Cash	\$ 5,852	\$ 6,237	\$ 7,064	\$ 13,556
	Materials and Supplies	\$ 386	\$ 386	\$ 1,157	\$ 1,157
Total Ratebase		\$ 135,347	\$ 132,396	\$ 132,989	\$ 139,481
Rate of Margin		9.74%	22.91%	-3.15%	23.65%

END OF APPENDIX A

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APPENDIX B CAZADERO WATER COMPANY

Schedule No. 1A

GENERAL METERED SERVICE

APPLICABILITY

Applicable to all metered service.

TERRITORY

This schedule is applicable within the entire territory served by the utility.

RATES

Quantity Rate:

All Water used per 100 cu. Ft.	\$3.42	(I)
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Service Charge:

Per Meter Per Year

For	5/8 x 3/4 inch meter	\$538.68	(I)
For	3/4-inch meter	\$808.02	
For	1-inch meter	\$808.02	
For	1-1/2-inch meter	\$1,077.36	
For	2-inch meter	\$1,346.70	(I)

The Annual Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the charge for water used computed at the above Quantity Rate billed annually.

(continued)

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APPENDIX B CAZADERO WATER COMPANY Schedule No. 2A ANNUAL GENERAL FLAT RATE SERVICE

APPLICABILITY

Applicable to all flat rate residential water service.

TERRITORY

This schedule is applicable within the entire territory served by the utility.

RATES

	<u>Per Service Connection Per Year</u>	
For each single-family residential including premises	\$895.20	(I)
For Cazadero Supply	\$1,342.92	(I)

SPECIAL CONDITIONS

1. Service under this schedule shall be limited to the premises now being served hereunder as of the effective date of this tariff.
2. All bills are subject to the reimbursement fee set forth in Schedule UF.

END OF APPENDIX B

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APPENDIX C CAZADERO WATER COMPANY

Comparison of Rates
Test Year 2019

METERED SERVICE	Per Service Connection Per Month		
	<u>Present Rates</u>	<u>Proposed Rates</u>	<u>Percent Increase</u>
Service Charge:			
For 5/8 x 3/4 - inch meter	\$33.63	\$44.89	33.5%
Quantity Charge:			
All water, per 100 cu. ft.	\$2.19	\$3.42	56.1%

Comparison of a monthly typical bill for residential metered customers with a 5/8 x 3/4 - inch meter is shown below at current rates and recommended rates for Test Year 2019.

Usage 100 cu. ft.	Present Rates	Recommended Rates	Percent Increase
0	\$33.63	\$44.89	33.5%
6 (avg.)	46.77	65.38	39.8%
10	55.53	79.04	42.3%
15	66.48	96.11	44.6%
20	77.43	113.18	46.2%
30	99.33	147.33	48.3%

END OF APPENDIX C

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APPENDIX D (Page 1/2) CAZADERO WATER COMPANY ADOPTED QUANTITIES Test Year 2019

Expenses:

1. Purchased power (Electric)

Total cost (\$)	\$4,549
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2. Purchased Water N/A

3. Insurance Expense \$3,371

4. Number of Service Connections:

Metered Rate

5/8 x 3/4 inch meter	151
3/4-inch meter	0
1-inch meter	1
1-1/2 inch meter	0
2-inch meter	1

Total Metered	<u>153</u>
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Flat Rate	2
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5. Total Water Sales-Metered Customers 10,473 Ccf

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APPENDIX D (Page 2/2) CAZADERO WATER COMPANY ADOPTED QUANTITIES Test Year 2019

Line No.	Item	State Tax	Federal Tax
1.	Operating Revenue	\$121,137	\$121,137
2.	O & M Expenses	\$ 83,611	\$ 83,611
3.	Taxes Other Than Income	\$ 3,677	\$ 3,677
4.	Interest Expense	\$ -	\$ -
5.	Taxable Income for State Tax	\$ 32,172	
6.	State Tax	\$ 2,844	
7.	Taxable Income for FIT		\$ 29,328
8.	Federal Income Tax		\$ 6,159
9.	Total Income Tax		\$ 9,003
California Corporate Franchise Rate		8.84%	
Federal Income Tax Rate Flat Rate		21%	

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CAZADERO WATER COMPANY ADVICE LETTER NO. 32-W SERVICE LIST

County of Sonoma
Attn: County Administrator
575 Administration Drive, Suite 104A
Santa Rosa, CA 95403

Andrew Zarrillo
A2zen@sonic.net

Scott S. McKinley
5435 Cazadero Highway
Cazadero, CA 95421